

BILL NO. 92-39

COUNTY COUNCIL
OF
HARFORD COUNTY, MARYLAND

BILL NO. 92-39

Introduced by Council President Wilson and Council Members Glassman,
Wagner, Pierno, Parrott and Barker

Legislative Day No. 92-10 Date April 7, 1992

AN ACT to add new Section 123-43.4, Tax Credits for Surviving Spouses of Veterans, to Article II, Real Property Tax Credit, of Chapter 123, Finance and Taxation, of the Harford County Code, as amended; to provide a tax exemption for surviving spouses of veterans under certain conditions; and generally relating to provision of a tax credit.

By the Council, April 7, 1992

Introduced, read first time, ordered posted and public hearing scheduled

on: May 5, 1992

at: 6:30 P.M.

By Order: Doris Poulsen, Secretary

PUBLIC HEARING

Having been posted and notice of time and place of hearing and title of Bill having been published according to the Charter, a public hearing was held on May 5, 1992, and concluded on, May 5, 1992

Doris Poulsen, Secretary

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW. [Brackets] indicate matter deleted from existing law. Underlining indicates language added to Bill by amendment. Language lined through indicates matter stricken out of Bill by amendment.

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1 Section 1. Be It Enacted By The County Council of Harford
2 County, Maryland, that Section 123-43.4, Tax Credits for Surviving
3 Spouses of Veterans, be, and it is hereby, added to Article II,
4 Real Property Tax Credits, of Chapter 123, Finance and Taxation,
5 all of the Harford County Code, as amended, to read as follows:

6 Chapter 123. Finance and Taxation.

7 Article II. Real Property Tax Credits.

8 SECTION 123-43.4. TAX CREDITS FOR SURVIVING SPOUSES OF VETERANS.

9 A. FOR THE PURPOSES OF THIS SECTION, THE FOLLOWING TERMS HAVE THE
10 MEANINGS INDICATED:

11 (1) DWELLING - REAL PROPERTY THAT IS THE LEGAL RESIDENCE OF
12 A SURVIVING SPOUSE, INCLUDING THE LOT OR CURTILAGE AND STRUCTURES
13 NECESSARY TO USE THE REAL PROPERTY AS A RESIDENCE, PROVIDED THAT
14 THE DWELLING IS OCCUPIED BY NOT MORE THAN 2 FAMILIES.

15 (2) SURVIVING SPOUSE - A VETERAN'S SURVIVING SPOUSE WHO HAS
16 NOT REMARRIED.

17 (3) VETERAN - A VETERAN WHO DIED WHILE IN THE ACTIVE
18 MILITARY, NAVAL, OR AIR SERVICE OF THE UNITED STATES AS A RESULT
19 OF AN INJURY OR DISEASE THAT IS DEEMED UNDER 38 U.S.C. §105 TO HAVE
20 BEEN INCURRED IN THE LINE OF DUTY.

21 B. IN ACCORDANCE WITH THE PROVISIONS OF THE TAX-PROPERTY ARTICLE,
22 §9-218, OF THE ANNOTATED CODE OF MARYLAND, THERE IS HEREBY
23 ESTABLISHED THE FOLLOWING PROPERTY TAX CREDIT:

24 (1) A 100% EXEMPTION FOR A DWELLING THAT IS OWNED BY A
25 SURVIVING SPOUSE OF A VETERAN, IF:

26 (a) THE DWELLING WAS OWNED BY THE VETERAN AT THE
27 VETERAN'S DEATH;

1 (b) THE DWELLING WAS ACQUIRED BY THE SURVIVING SPOUSE
2 WITHIN 2 YEARS OF THE VETERAN'S DEATH, PROVIDED THAT THE VETERAN
3 OR THE SURVIVING SPOUSE WAS DOMICILED IN THE STATE AS OF THE DATE
4 OF THE VETERAN'S DEATH; OR

5 (c) THE DWELLING WAS ACQUIRED AFTER THE SURVIVING SPOUSE
6 QUALIFIED FOR A CREDIT FOR A FORMER DWELLING UNDER PARAGRAPH (1) (a)
7 OR (b) OF THIS SUBSECTION, TO THE EXTENT OF THE PREVIOUS CREDIT.

8 C. TO RECEIVE A CREDIT UNDER THIS SECTION, THE SURVIVING SPOUSE
9 SHALL PROVIDE CERTIFICATION THAT THE VETERAN DIED WHILE IN ACTIVE
10 SERVICE AS A RESULT OF AN INJURY OR DISEASE INCURRED IN THE LINE
11 OF DUTY.

12 Section 2. And Be It Further Enacted, That this Act shall take
13 effect 60 calendar days from the date it becomes law.

14 EFFECTIVE: July 13, 1992

15 The Secretary of the Council does hereby
16 certify that fifteen (15) copies of this Bill
17 are immediately available for distribution to
18 the public and the press.

19 Doris Poulsen, Secretary
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BY THE COUNCIL

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Read the third time.

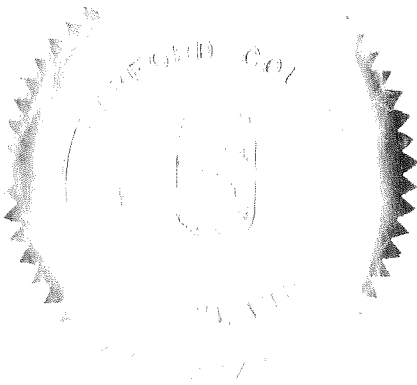
Passed: LSD 92-14 (May 12, 1992)

Failed of Passage: _____

By Order

Doris Poulsen, Secretary

Sealed with the County Seal and presented to the County Executive
for her approval this 13th day of May,
1992 at 3:00 o'clock P.M.

Doris Poulsen, Secretary

BY THE EXECUTIVE

Eileen M. Lehmann
COUNTY EXECUTIVE

APPROVED:

Date May 14, 1992

BY THE COUNCIL

This Bill (No. 92-39), having been approved by the County
Executive and returned to the Council, becomes law on May 14, 1992.

Doris Poulsen, Secretary

EFFECTIVE DATE: July 13, 1992